

## JUDGE FRED J. BORCHARD

• Mr. LEVIN. Mr. President, I rise today to pay tribute to one of the iron men of our judicial system, Judge Fred J. Borchard, who has served the State of Michigan for over 50 years. Judge Borchard's tenure marks the longest term of service of any Michigan judge in history.

Judge Borchard put himself through the University of Michigan and its law school by working various full time jobs. His law practice was postponed while he served his country as a forward gun observer in the Pacific theater during World War II. In 1947, he was elected municipal judge and in 1954, he was elected Probate Judge.

In 1958, Gov. G. Mennen Williams appointed Judge Borchard to the Saginaw circuit bench, where he served until his retirement in 1989. Since then, he has continued to serve Michigan by filling in for judges absent on vacations and conferences.

Judge Borchard's love of law has kept him fully engaged during his long service on the bench. His court was known for its courteous and efficient atmosphere where citizens could settle their disputes. He wholeheartedly believes in the ability of our legal system to make a positive difference in our lives. It is these traits that have made Judge Borchard a favorite among his colleagues, constituents and contemporaries. Judge Borchard has been a leader in his community as well. He has served in the University of Michigan Club, Germania of Saginaw, and the Kiwanis Club of Saginaw. He has served on the Board of Directors of both St. Luke's Hospital and the Saginaw County Chamber of Commerce. He has also shown his commitment to serving others through the work he has done with his church.

Judge Borchard was married to the late Helen Fay Honeywell for almost 50 years, and they had four children Fred, Barb, Jim, and Sara. They have carried on Judge Borchard's ideals of service to the public in their own lives. Judge Borchard has been married to Dorothy Denton for the past 5 years.

I know my Senate colleagues will join me in honoring Judge Fred J. Borchard for his 50 historic years of service to the State of Michigan's judicial system.●

## GREEK INDEPENDENCE DAY

• Ms. SNOWE. Mr. President, March 25, 1997, marks a special day for the Greek people and for all the friends of Greece around the world. It is the 176th anniversary of the day in 1821 when the people of Greece declared their independence from centuries of political, religious and cultural repression under the Ottoman Empire. Greek independence was recognized 8 years later only after a long, hard-fought struggle during which the people of Greece made countless sacrifices for their freedom.

Contemporary American leaders, such as James Monroe and Daniel Web-

ster, recognized that the ideals of the American Revolution—individual liberty, representative democracy, and personal dignity—were also the foundation for Greece's declaration of independence. Americans in the 1820's quickly identified with the struggle of the Greek patriots because they knew in their hearts that it was a continuation of their own struggle for political and religious freedom. The same spirit of democracy that was born and flourished in Greece a thousand years ago, and which fanned the flames of the American revolution, inspired the Greek patriots to persevere in their struggle against their Turkish oppressors.

The United States and Greece are now old friends and trusted allies. Our two nations and people are bound by unbreakable bonds which link us through common interests, values, and political heritage. It is clear that our cherished ideals of democracy and freedom are as strong as ever and continue to inspire other countries to follow our example. One need look no further than to the fledgling democracies of Eastern Europe and the New Independent States of the former Soviet Union to see the huge impact these ideals are still having on our world as we enter the 21st century.

Independence, of course, must be guarded vigilantly, and in the past 176 years Greece's independence has been challenged by forces both external and internal. Therefore, even as we recognize and celebrate Greece's long independence today, we must also be mindful of the threats which Greece faces in today's world. The ongoing dispute with Turkey over the islet of Imia and the Albanian Government's recent military action near the Greek border serve as troubling reminders of Greece's vulnerability and the instability of the Balkan region.

On this, the 176th anniversary of Greek independence, let us extend our warmest congratulations to the people of Greece. And let us also rededicate America's commitment to Greece and to strengthening the solidarity that exists between our two great nations.●

## ARTURO HALE

• Mr. LEAHY. Mr. President, one of my duties as ranking member of the Senate Judiciary Committee is oversight of Immigration and Naturalization policy. It is a role to which I give the highest importance. My own grandparents came to the United States from Italy and Ireland for a better life.

I am pleased that on April 9 we will welcome another new citizen. Arturo Hale came to the United States from Mexico to attend the University of Minnesota, where he earned a doctorate in chemical engineering. He now works at Bell Laboratories, conducting research on optical fibers. I have had the pleasure of meeting Arturo on a few occasions. He has contributed to our Nation not only as a researcher and

taxpayer, but as a caring, involved resident. He has shown that he accepts all the responsibilities of a citizen, and I am proud that he will now have the rights of a citizen as well.

On behalf of the Senate, I would like to welcome Arturo Hale as a citizen of the United States.●

## HOME-BASED BUSINESS FAIRNESS ACT OF 1997

• Mr. BURNS. Mr. President, as an original cosponsor of the Home-Based Business Fairness Act of 1997, introduced yesterday by Senate Small Business Committee Chairman BOND, I rise in strong support of this measure and urge the Senate to approve it as soon as possible.

This legislation is composed of three vitally important provisions, and together they make this measure one of the most important the Senate will consider during this Congress. First, this legislation will increase the health insurance deduction for self-employed individuals to 100 percent from the current 40 percent. Second, it will restore the home-office tax deduction where a taxpayer performs essential business functions in a home office used exclusively for business purposes. Finally, it will clarify when a worker is an employee versus an independent contractor, removing the uncertainty of the IRS's current test which can hit small businesses retroactively with liability for back taxes, interest, and penalties. These measures are especially important in Montana, where 98 percent of our businesses are small businesses, accounting for 72.7 percent of all employment in our State. This 72 percent is considerably higher than the 53 percent for the United States as a whole. And we're growing: Montana leads the Nation in new business incorporations. So when we talk about small business issues such as the home-office tax deduction, the health insurance deduction for the self-employed, the independent contractor classification, and other issues, these are the issues affecting Montana businesses.

Many of today's workers spend part of their time working at home, often performing administrative duties such as billing. These workers either have no permanent office or perform their main duties in an unconventional environment, such as an operating room. For them, the work performed in a home office is an essential part of their job, even though it may not be the main part of their job. Back in 1993, the Supreme Court in Commissioner versus Soliman created a restrictive test for determining eligible home-based functions. Functions such as billing, though essential, do not meet the Soliman test. The Court went well beyond congressional intent and even beyond the IRS's own interpretation of the law.

Shortly after the Soliman decision, I introduced the Home Office Tax Deduction Bill, and I've been pushing for it

ever since. We must allow a tax deduction for essential activities, such as billing, performed in the home when that is the only available place for such activities. As the law now stands, workers like Dr. Soliman who spend 15 hours per week doing billing in an exclusive home office are denied the deduction. That's not right. Home offices that are used regularly and solely for business purposes—whether it's by physicians, salespeople, or mothers working at home—should be an allowable deduction. I am proud to be a cosponsor of Sen. HATCH's bill which, like this bill, will restore the deduction for essential functions.

I was very pleased that last Congress we enacted an increase in the health insurance tax deduction for the self-employed to 80 percent by 2006. This is a positive first step, but why should not small businesses receive a 100 percent deduction just like big businesses? Health care costs are one of the main barriers to successful self-run businesses, and this modest proposal will go a long way toward helping these businesses survive and thrive.

Finally, the top priority of small businesses is clarification of the independent contractor definition. The current 20-part test used by the IRS to determine who is an employee, for which, of course, employers must pay Federal taxes, is confusing and imprecise. The law is tough to follow when it is unpredictable from case to case. This bill simply clarifies who is an independent contractor by applying a clear three-part test. Businesspeople need a simple rule to follow, and this will provide it. No business should be subject to the whim of the IRS.

I thank Chairman BOND for his leadership on this bill and I look forward to working with him to get it to the President's desk.●

#### CONGRATULATING NORTHWEST NAZARENE COLLEGE'S NATIONAL CHAMPIONS

● Mr. KEMPTHORNE. Mr. President, I rise with great pride today to pay tribute to an outstanding group of young women who have reached the pinnacle of their sport. Northwest Nazarene College's women's basketball team last night won its first-ever national title. The Lady Crusaders beat Black Hills State 64-46 to claim the National Association of Intercollegiate Athletics Division 2 tournament championship. It was the school's first national championship in any sport.

NNC, located in Nampa, ID, is one of America's finest colleges. It consistently ranks among the top schools in academic national rankings. Now it proudly sits at the top in athletic rankings as well.

Coach Roger Schmidt's Lady Crusaders entered the 1996-97 season ranked 11th in the country. The team finished the season with the most wins in school history at 27-7, and also won the Cascade Collegiate Conference title.

In the national championship game, NNC broke open a tight contest and pulled away to claim the trophy. It was just 25-24 at halftime, but a pressing and aggressive Crusader defense did the trick and helped clinch the game.

Staci Wilson paced the NNC attack, with 22 points. She also was the leading rebounder with 13. Erica Walton scored 12 points, and was named the tournament's most valuable player. Kari Smith added 11 points for the Lady Crusaders.

Mr. President, I'm pleased to say that seven of the 12 players on the Northwest Nazarene College roster are Idahoans. Here is the roster of this outstanding team: Christy Farrar of Hillsboro, OR; Jessica Knowlton of Craigmont, ID; Jennifer Myers of Parma, ID; Kimberly Riggs of Boise, ID; Brooke Warren of Pomeroy, Washington; Kari Smith of Meridian, ID; Ellen Duncan of McCall, ID; Chelsey Hall of Grangeville, ID; Staci Wilson of Molalla, OR; Staci Kirk of Boise, ID; Sunshine Cecrle of Hillsboro, OR; and Erica Walton of Ontario, OR.

I also congratulate the head coach, Roger Schmidt, and his assistant coaches, Becky Nichols and Duane Slemmer. And my congratulations also go to NNC President Dr. Richard Hagood and Athletic Director Eric Forseth.

I am sure all Idahoans join me in proudly recognizing the accomplishments of these young women and the support of the students, faculty, staff, alumni, and community at Northwest Nazarene College.

#### OLDER AMERICANS FREEDOM TO WORK ACT

● Mr. BURNS. Mr. President, I want to commend the majority leader for reintroducing the Older Americans Freedom to Work Act, S. 202, which I recently have cosponsored. This bill will repeal the Social Security earnings limitation, which punishes seniors between the ages of 65 and 69 for working. That's right—for working.

The earnings limit, like so many other Government policies, is outdated. Back in the 1930's, it may have made sense to encourage older workers to leave the work force by reducing their Social Security benefits if they worked beyond age 65. But today, the opposite is true: With the baby boomers getting ready to retire, and with a higher life expectancy, we should be encouraging folks to work longer. Most important, workers should have the freedom to work longer if they want to.

Last year, after a long-fought effort by Majority Leader LOTT and many others, we enacted a gradual increase in the earnings limit from \$13,500 today to \$30,000 per year in 2002. That is, for seniors between the ages of 65 and 69, each \$3 earned over \$30,000 per year reduces the worker's Social Security benefits by \$1. While this increase is certainly helpful, there is no sound reason for retaining any earnings limitation

on seniors who continue to work. That's why this bill is so important. Let's not discourage seniors from working—let's guarantee their freedom to work.●

#### APPOINTMENTS BY THE DEMOCRATIC LEADER

The PRESIDING OFFICER. The Chair, on behalf of the Democratic leader, pursuant to Public Law 104-264, appoints the following individuals to the National Civil Aviation Review Commission: Linda Barker, of South Dakota, and William Bacon, of South Dakota.

#### ORDERS FOR THURSDAY, MARCH 20, 1997

Mr. HELMS. Mr. President, I ask unanimous consent that when the Senate completes its business today it stand in adjournment until the hour of 9:30 a.m., on Thursday, March 20. I further ask unanimous consent that on Thursday, immediately following the prayer, the routine requests through the morning hour be granted, with the time for the two leaders reserved unless it is used.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### PROGRAM

Mr. HELMS. Mr. President, for the information of all Senators, on Thursday the Senate may consider a resolution relating to the decertification of Mexico. The Senate may also proceed to the consideration of the nuclear waste legislation. Senators should be aware that rollcall votes may occur at any time during Thursday's session of the Senate. The Senate may also consider any other legislative or executive items that can be cleared.

#### ADJOURNMENT UNTIL 9:30 A.M. TOMORROW

Mr. HELMS. Mr. President, if there is no further business to come before the Senate, I now ask that the Senate stand in adjournment under the previous order.

There being no objection, the Senate, at 8:20 p.m., adjourned until Thursday, March 20, 1997, at 9:30 a.m.

#### NOMINATIONS

Executive nominations received by the Senate, March 19, 1997:

##### FEDERAL RETIREMENT THRIFT INVESTMENT BOARD

JAMES H. ATKINS, OF ARKANSAS, TO BE A MEMBER OF THE FEDERAL RETIREMENT THRIFT INVESTMENT BOARD FOR A TERM EXPIRING SEPTEMBER 25, 2000. (RE-APPOINTMENT)

##### DEPARTMENT OF LABOR

KATHRYN O'LEARY HIGGINS, OF SOUTH DAKOTA, TO BE DEPUTY SECRETARY OF LABOR, VICE THOMAS P. GLYNN, RESIGNED.

##### DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

KEVIN EMANUEL MARCHMAN, OF COLORADO, TO BE AN ASSISTANT SECRETARY OF HOUSING AND URBAN DEVELOPMENT, VICE JOSEPH SHULDINER.